

STATE OF ILLINOIS

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Facility Name & ID Number Heritage Manor-Pana# 0041533 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed beds _____

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>151</u>	Skilled (SNF)	<u>151</u>	<u>55,266</u>	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>151</u>	TOTALS	<u>151</u>	<u>55,266</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>33,556</u>	<u>8,910</u>	<u>6,552</u>	<u>49,018</u>	8
9	SNF/PED			<u>0</u>		9
10	ICF					10
11	ICF/DD					11
12	SC	<u>0</u>	<u>0</u>	<u>0</u>		12
13	DD 16 OR LESS					13
14	TOTALS	<u>33,556</u>	<u>8,910</u>	<u>6,552</u>	<u>49,018</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 88.69%

D. How many bed-hold days during this year were paid by Public Aid?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

yesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☐ NO ☒

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 03/01/96

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date _____ NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number
of beds certified _____ and days of care provided 6,552Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year? YES ☒ NO ☐

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

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Facility Name & ID Number Heritage Manor-Pana

0041533

Report Period Beginning: 01/01/2004

Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	208,936	23,000		231,936		231,936	5,638	237,574		1
2	Food Purchase		238,523		238,523		238,523		238,523		2
3	Housekeeping	86,425	18,413		104,838		104,838		104,838		3
4	Laundry	77,329	26,674		104,003		104,003		104,003		4
5	Heat and Other Utilities			118,012	118,012		118,012	1,726	119,738		5
6	Maintenance	79,684	41,744	19,746	141,174		141,174	20,223	161,397		6
7	Other (specify):*										7
8	TOTAL General Services	452,374	348,354	137,758	938,486		938,486	27,587	966,073		8
	B. Health Care and Programs										
9	Medical Director			3,650	3,650		3,650		3,650		9
10	Nursing and Medical Records	1,790,360	97,856	16,202	1,904,418		1,904,418		1,904,418		10
10a	Therapy		320,178	546,254	866,432	(702,226)	164,206	351,238	515,444		10a
11	Activities	73,544	1,141		74,685		74,685		74,685		11
12	Social Services	50,664		3,437	54,101		54,101		54,101		12
13	Nurse Aide Training		156		156		156	2,987	3,143		13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	1,914,568	419,331	569,543	2,903,442	(702,226)	2,201,216	354,225	2,555,441		16
	C. General Administration										
17	Administrative	79,927			79,927		79,927	101,521	181,448		17
18	Directors Fees							8,209	8,209		18
19	Professional Services			395,839	395,839		395,839	(368,528)	27,311		19
20	Dues, Fees, Subscriptions & Promotions			112,790	112,790	(82,899)	29,891	(5,618)	24,273		20
21	Clerical & General Office Expenses	118,662	16,605	18,465	153,732		153,732	204,360	358,092		21
22	Employee Benefits & Payroll Taxes			522,588	522,588		522,588	52,642	575,230		22
23	Inservice Training & Education			6,636	6,636		6,636	(4,637)	1,999		23
24	Travel and Seminar			8,959	8,959		8,959	(6,960)	1,999		24
25	Other Admin. Staff Transportation										25
26	Insurance-Prop.Liab.Malpractice			86,847	86,847		86,847	3,082	89,929		26
27	Other (specify):*			49,639	49,639		49,639	(49,200)	439		27
28	TOTAL General Administration	198,589	16,605	1,201,763	1,416,957	(82,899)	1,334,058	(65,129)	1,268,929		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	2,565,531	784,290	1,909,064	5,258,885	(785,125)	4,473,760	316,683	4,790,443		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

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#0041533

Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			120,696	120,696		120,696	17,555	138,251			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			199,180	199,180		199,180	(197)	198,983			32
33	Real Estate Taxes			55,626	55,626		55,626		55,626			33
34	Rent-Facility & Grounds							9,994	9,994			34
35	Rent-Equipment & Vehicles			9,280	9,280		9,280	2,803	12,083			35
36	Other (specify):*											36
37	TOTAL Ownership			384,782	384,782		384,782	30,155	414,937			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					702,226	702,226		702,226			39
40	Barber and Beauty Shops	17,604	519	3,554	21,677		21,677		21,677			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					82,899	82,899		82,899			42
43	Other (specify):*											43
44	TOTAL Special Cost Centers	17,604	519	3,554	21,677	785,125	806,802		806,802			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	2,583,135	784,809	2,297,400	5,665,344		5,665,344	346,838	6,012,182			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

Facility Name & ID Number Heritage Manor-Pana

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Report Period Beginning:

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VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.

In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,131)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation		30		9
10	Interest and Other Investment Income	(197)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(835)	20		17
18	Fines and Penalties				18
19	Entertainment	(19,297)	24		19
20	Contributions		27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(5,400)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(49,200)	27		24
25	Fund Raising, Advertising and Promotional	(10,331)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(5,472)	23		29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (91,863)		\$	30

OHF USE ONLY						
48		49	50	51	52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
	Amortization of Organization &			
33	Pre-Operating Expense			33
	Adjustments for Related Organization			
34	Costs (Schedule VII)	438,701		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 438,701		36
	(sum of SUBTOTALS			
37	TOTAL ADJUSTMENTS (A) and (B))	\$ 346,838		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			\$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	TOTAL (C): (sum of lines 38-46)			\$		47

Heritage Manor-Pana

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NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference
1	\$		1
2			2
3			3
4			4
5		(1,131)	35
6		0	34
7			7
8			8
9		0	30
10			32
11			11
12			12
13		0	2
14			32
15		0	33
16			24
17		(835)	20
18			18
19			24
20		0	27
21			21
22		(5,400)	19
23			23
24		(49,200)	27
25		(10,331)	20
26			26
27			27
28			28
29		(5,472)	23
30			30
31			31
32			32
33			33
34			34
35			35
36			36
37			37
38			38
39			39
40			40
41			41
42			42
43			43
44			44
45			45
46			46
47			47
48			48
49	Total	(72,369)	49

Summary A

12/31/2004

[illegible]

Summary B

12/31/2004

12/31/2004

[illegible]

Facility Name & ID Number Heritage Manor-Pana# 0041533Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		\$			\$	\$	1
2	V	10a Adjustment for Related Organization		GreenTree Therapy	100.00%			2
3	V							3
4	V	19 Adjustment for Related Organization	388,939	Heritage Enterprises, Inc.	100.00%		(388,939)	4
5	V							5
6	V	10a Adjustment for Related Organization	315,508	GreenTree Pharmacy	100.00%	666,746	351,238	6
7	V							7
8	V							8
9	V							9
10	V							10
11	V							11
12	V							12
13	V							13
14	Total		\$ 704,447			\$ 666,746	\$ * (37,701)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Pana# 0041533Report Period Beginning: 01/01/2004Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
15	V	1 Dietary	\$	Heritage Enterprises, Inc.	100.00%	\$ 5,638	\$ 5,638	15
16	V	2 Food Purchase				0		16
17	V	3 Housekeeping				0		17
18	V	4 Laundry				0		18
19	V	5 Heat & Other Utilities				1,726	1,726	19
20	V	6 Maintenance				20,223	20,223	20
21	V	7 Other				0		21
22	V	9 Medical Director				0		22
23	V	10 Nursing & Medical Records				0		23
24	V	11 Activities				0		24
25	V	12 Social Service				0		25
26	V	13 Nurse Aide Training				2,987	2,987	26
27	V	14 Program Transportation				0		27
28	V	15 Other				0		28
29	V	17 Administrative				101,521	101,521	29
30	V	18 Directors Fees				8,209	8,209	30
31	V	19 Professional Services				25,811	25,811	31
32	V	20 Fees, Subscription, Promotions				5,548	5,548	32
33	V	21 Clerical & General Office Expenses				204,360	204,360	33
34	V	22 Employee Benefits & Payroll Taxes				52,642	52,642	34
35	V	23 Inservice Training & Education				835	835	35
36	V	24 Travel and Seminar				12,337	12,337	36
37	V	25 Other Admin. Staff Transportation				0		37
38	V	26 Insurance-Prop.Liab.Malpract				3,082	3,082	38
39	Total		\$			\$ 444,919	\$ *	444,919 39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Pana# 0041533Report Period Beginning: 01/01/2004Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	27 Other	\$	Heritage Enterprises, Inc.		\$ 0	\$
16	V	30 Depreciation				17,555	17,555
17	V	31 Amortization of Pre-Op & Org				0	
18	V	32 Interest				0	
19	V	33 Real Estate Taxes				0	
20	V	34 Rent-Facility & Grounds				9,994	9,994
21	V	35 Rent-Equipment & Vehicles				3,934	3,934
22	V	36 Other				0	
23	V	38 Medically Nec Transportation				0	
24	V	39 Ancillary Service Centers				0	
25	V	40 Barber and Beauty Shops				0	
26	V	41 Coffee and Gift Shops				0	
27	V	42 Other				0	
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$			\$ 31,483	\$ * 31,483

* Total must agree with the amount recorded on line 34 of Schedule VI.

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Facility Name & ID Number Heritage Manor-Pana # 0041533 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Susie Jefferson	Director	Management	15.86		10		Salary/BOD	\$ 5,024	Ln. 17/18	1
2	Tom Jefferson	Secretary	Management	16.21		10		Salary/BOD	21,557	Ln. 17/18	2
3	Craig Hart	Chairman	Management	31.95		10		Salary/BOD	27,297	Ln. 17/18	3
4	Cheryl Lowney	Executive Vice President	Management	0.49		40	100.00	Salary/BOD	14,849	Ln. 17/18	4
5	Steve Wannemacher	President	Management	0.42		40	100.00	Salary/BOD	19,807	Ln. 17/18	5
6	Connie Hoselton	Sr Vice President	Management	0.27		40	100.00	Salary	9,844	Ln. 17/18	6
7	Craig Ater	Sr Vice President	Management	0.34		40	100.00	Salary	11,352	Ln. 17/18	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 109,730		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME.
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Pana# 0041533

Report Period Beginning:

01/01/2004Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1 Dietary	Beds	2,403	24	\$ 89,729	\$ 89,729	151	\$ 5,638	1
2	2 Food Purchase	Beds	2,403	24	0	0	151	0	2
3	3 Housekeeping	Beds	2,403	24	0	0	151	0	3
4	4 Laundry	Beds	2,403	24	0	0	151	0	4
5	5 Heat & Other Utilities	Beds	2,403	24	27,471	0	151	1,726	5
6	6 Maintenance	Beds	2,403	24	321,832	76,617	151	20,223	6
7	7 Other	Beds	2,403	24	0	0	151	0	7
8	9 Medical Director	Beds	2,403	24	0	0	151	0	8
9	10 Nursing & Medical Records	Beds	2,403	24	0	0	151	0	9
10	11 Activities	Beds	2,403	24	0	0	151	0	10
11	12 Social Service	Beds	2,403	24	0	0	151	0	11
12	13 Nurse Aide Training	Beds	2,403	24	47,533	39,159	151	2,987	12
13	14 Program Transportation	Beds	2,403	24	0	0	151	0	13
14	15 Other	Beds	2,403	24	0	0	151	0	14
15	17 Administrative	Beds	2,403	24	1,615,588	1,615,588	151	101,521	15
16	18 Directors Fees	Beds	2,403	24	130,630	0	151	8,209	16
17	19 Professional Services	Beds	2,403	24	410,747	0	151	25,811	17
18	20 Fees, Subscription, Promotions	Beds	2,403	24	88,297	0	151	5,548	18
19	21 Clerical & General Office Expense	Beds	2,403	24	3,252,161	2,929,944	151	204,360	19
20	22 Employee Benefits & Payroll Tax	Beds	2,403	24	837,746	0	151	52,642	20
21	23 Inservice Training & Education	Beds	2,403	24	13,283	0	151	835	21
22	24 Travel and Seminar	Beds	2,403	24	196,325	0	151	12,337	22
23	25 Other Admin. Staff Transportation	Beds	2,403	24	0	0	151	0	23
24	26 Insurance-Prop.Liab.Malpract	Beds	2,403	24	49,040	0	151	3,082	24
25	TOTALS				\$ 7,080,382	\$ 4,751,037		\$ 444,919	25

Facility Name & ID Number Heritage Manor-Pana# 0041533

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VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

Name of Related Organization _____

Street Address _____

City / State / Zip Code _____

Phone Number () _____

Fax Number () _____

B. Show the allocation of costs below. If necessary, please attach worksheets.

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27 Other	Beds	2,403	24	\$	\$	151	\$	1
2	30 Depreciation	Beds	2,403	24	279,369		151	17,555	2
3	31 Amortization of Pre-Op & Org	Beds	2,403	24			151		3
4	32 Interest	Beds	2,403	24			151		4
5	33 Real Estate Taxes	Beds	2,403	24			151		5
6	34 Rent-Facility & Grounds	Beds	2,403	24	159,040		151	9,994	6
7	35 Rent-Equipment & Vehicles	Beds	2,403	24	62,608		151	3,934	7
8	36 Other	Beds	2,403	24			151		8
9	38 Medically Nec Transportation	Beds	2,403	24			151		9
10	39 Ancillary Service Centers	Beds	2,403	24			151		10
11	40 Barber and Beauty Shops	Beds	2,403	24			151		11
12	41 Coffee and Gift Shops	Beds	2,403	24			151		12
13	42 Other	Beds	2,403	24			151		13
14							151		14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 501,017	\$		\$ 31,483	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

1		2		3		4		5		6		7		8		9		10	
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense								
		YES	NO				Original	Balance											
	A. Directly Facility Related																		
	Long-Term																		
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/99	\$		\$	2,971,014	01/15/06	variable	\$	161,213	1				
2	LsSalle National Bank		xx	Mortgage										21,256	2				
3															3				
4															4				
5															5				
	Working Capital																		
6	Central Office Allocation		xx	Working Capital										16,711	6				
7	Central Office Allocation		xx	Working Capital											7				
8															8				
9	TOTAL Facility Related						\$		\$	2,971,014			\$	199,180	9				
	B. Non-Facility Related*																		
10	Interest Income													(197)	10				
11															11				
12															12				
13															13				
14	TOTAL Non-Facility Related						\$		\$				\$	(197)	14				
15	TOTALS (line 9+line14)						\$		\$	2,971,014			\$	198,983	15				

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.
(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

Facility Name & ID Number **Heritage Manor-Pana**# **0041533** Report Period Beginning: **01/01/2004** Ending: **12/31/2004****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

1. Real Estate Tax accrual used on 2003 report.		Important , please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$	58,517	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$	55,680	2
3. Under or (over) accrual (line 2 minus line 1).			\$	(2,837)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)			\$	58,463	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$	55,626	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:		1999	57,273	8	
		2000	54,205	9	
		2001	49,636	10	
		2002	55,832	11	
		2003	57,719	12	
		FOR OHF USE ONLY			
		13	FROM R. E. TAX STATEMENT FOR 2003	\$	13
		14	PLUS APPEAL COST FROM LINE 5	\$	14
		15	LESS REFUND FROM LINE 6	\$	15
		16	AMOUNT TO USE FOR RATE CALCULATION	\$	16

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

FACILITY NAME Heritage Manor-Pana COUNTY Montgomery

FACILITY IDPH LICENSE NUMBER 0041533

CONTACT PERSON REGARDING THIS REPORT _____

TELEPHONE () _____ FAX #: () _____

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

B. Real Estate Tax Cost Allocations

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

Page 10A

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet:
 17,284

B. General Construction Type:
 Exterior
 brick/wood
 Frame
 wood
 Number of Stories

C. Does the Operating Entity?
 ☒ (a) Own the Facility
 ☐ (b) Rent from a Related Organization.
 ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?
 ☒ (a) Own the Equipment
 ☐ (b) Rent equipment from a Related Organization.
 ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?
 ☐ YES
 ☒ NO

If so, please complete the following:

1. Total Amount Incurred:
 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:
 4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	land			\$ 51,055	1
2					2
3	TOTALS			\$ 51,055	3

XL OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	151				\$ 3,943,054	\$		\$	\$	\$	4
5											5
6											6
7											7
8											8
9	Improvement Type**										
10	Smoke Detectors		1997		1,113						9
11											10
12	Seal Black Top/Parking Lot		1996		2,680						11
13	Heritage Manor Sign		1996		2,192						12
14	Laundry Room Central A/C		1996		3,019						13
15											14
16	Generator Repair		1998		1,559						15
17	Roof		1998		26,420						16
18											17
19	roof		1999		113,936						18
20											19
21	Heat / Cool Unit		2000		1,170						20
22	Roof Repair Walkway		2000		1,715						21
23											22
24											23
25	Tile Floor		2001		1,646						24
26	Heat/Cool Unit		2001		1,180						25
27											26
28	Day Room Carpet		2002		1,225						27
29	Hot Water Heater		2002		2,224						28
30	Sewar repair		2002		1,965						29
31											30
32											31
33											32
34	C/O Allocation							17,556	17,556		33
35	Book Depreciation					108,342		108,342		904,108	34
36											35
											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

XI. OWNERSHIP COSTS (continued)									
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.									
1	2	3	4	5	6	7	8	9	
Improvement Type**		Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37			\$	\$		\$	\$	\$	37
38	Sealcoat Parking Lot	2003	3,338						38
39	A/C unit	2003	1,153						39
40	Key Service Unit	2003	1,063						40
41	Carpeting	2003	5,655						41
42	Ansul System	2003	1,803						42
43									43
44	Booster Heater	2004	1,151						44
45	Energy Mgt System	2004	12,890						45
46	Exterior Doors	2004	1,247						46
47	Heat/Cool Units	2004	7,372						47
48	Drive way repairs	2004	1,765						48
49	Carpeting	2004	13,652						49
50	Sewer Replacement	2004	2,847						50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		\$ 4,159,034	\$ 108,342		\$ 125,898	\$ 17,556	\$ 904,108	70

**Improvement type must be detailed in order for the cost report to be considered complete.

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 390,974	\$ 12,354	\$ 12,354	\$		\$ 358,347	71
72	Current Year Purchases	2,461						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	\$ 393,435	\$ 12,354	\$ 12,354	\$		\$ 358,347	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				\$	\$	\$	\$		\$	76
77										77
78										78
79										79
80	TOTALS			\$	\$	\$	\$		\$	80

E. Summary of Care-Related Assets

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 4,603,524	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 120,696	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 138,252	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 17,556	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 1,262,455	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: _____

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? _____

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized
by the length of the lease _____.

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? _____

☐ YES ☐ NO

16. Rental Amount for movable equipment: \$ 12,083 Description: pager, computer equipment

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18					18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:

Beginning _____

Ending _____

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending Annual Rent

12. /2005 \$ _____

13. /2006 \$ _____

14. /2007 \$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input type="checkbox"/> NO If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER AIDE _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER AIDE _____
--	---	--

B. EXPENSES

ALLOCATION OF COSTS (d)

		1		2		3	4
		Facility					
		Drop-outs	Completed	Contract	Total		
1	Community College Tuition	\$		\$			
2	Books and Supplies		156		156		
3	Classroom Wages (a)						
4	Clinical Wages (b)						
5	In-House Trainer Wages (c)						
6	Transportation						
7	Contractual Payments						
8	Nurse Aide Competency Tests						
9	TOTALS	\$	156	\$	156		
10	SUM OF line 9, col. 1 and 2 (e)	\$	156				

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
 (c) For in-house training programs only. Do not include fringe benefits.
 (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					1	Licensed Occupational Therapist		hrs	\$		
2	Licensed Speech and Language Development Therapist		hrs			71,014				71,014	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist		hrs			231,453	4,670			236,123	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy		# of prescrpts				666,746			666,746	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)										
10			hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify):					35,480				35,480	13
14	TOTAL			\$		\$ 546,254	\$ 671,416		\$	1,217,670	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

Page 17

Facility Name & ID Number Heritage Manor-Pana

0041533

Report Period Beginning: 01/01/2004

Ending:

12/31/2004

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/2004

(last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 22,742	\$	1
2	Cash-Patient Deposits	25,746		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	547,560		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	12,053		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	3,609,759		8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,217,860	\$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	51,055		13
14	Buildings, at Historical Cost	4,159,034		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	393,435		16
17	Accumulated Depreciation (book methods)	(1,262,455)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	40,881		23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 3,381,950	\$	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 7,599,810	\$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 146,984	\$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	25,746		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	311,225		30
31	Accrued Taxes Payable (excluding real estate taxes)	8,566		31
32	Accrued Real Estate Taxes(Sch.IX-B)	58,463		32
33	Accrued Interest Payable	16,266		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 567,250	\$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	2,971,014		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$ 2,971,014	\$	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 3,538,264	\$	46
47	TOTAL EQUITY(page 18, line 24)	\$ 4,061,546	\$	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 7,599,810	\$	48

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 3,379,851	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 3,379,851	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	681,695	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 681,695	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 4,061,546	24 *

* This must agree with page 17, line 47.

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.
Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 6,408,075	1
2	Discounts and Allowances for all Levels	(2,114,896)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 4,293,179	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	1,462,262	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 1,462,262	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	7,406	12
13	Barber and Beauty Care	23,564	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	564,870	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 595,840	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	197	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 197	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 6,351,478	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	938,486	31
32	Health Care	2,903,442	32
33	General Administration	1,416,957	33
	B. Capital Expense		
34	Ownership	384,782	34
	C. Ancillary Expense		
35	Special Cost Centers	21,677	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37		4,439	37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 5,669,783	40
41	Income before Income Taxes (line 30 minus line 40)**	681,695	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 681,695	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

STATE OF ILLINOIS

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Facility Name & ID Number Heritage Manor-Pana

0041533

Report Period Beginning: 01/01/2004

Ending:

12/31/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	1,977	2,087	\$ 55,274	\$ 26.48	1
2	Assistant Director of Nursing	2,999	3,329	62,644	18.82	2
3	Registered Nurses	3,919	4,026	90,726	22.54	3
4	Licensed Practical Nurses	23,206	23,978	384,238	16.02	4
5	Nurse Aides & Orderlies	120,167	130,065	1,156,093	8.89	5
6	Nurse Aide Trainees			0		6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,442	3,065	41,385	13.50	8
9	Activity Director					9
10	Activity Assistants	7,091	7,814	73,544	9.41	10
11	Social Service Workers	3,363	3,905	50,664	12.97	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	24,168	25,703	208,936	8.13	15
16	Dishwashers					16
17	Maintenance Workers	5,270	5,725	79,684	13.92	17
18	Housekeepers	13,039	14,134	86,425	6.11	18
19	Laundry	7,192	7,804	77,329	9.91	19
20	Administrator	1,900	2,080	79,927	38.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,590	9,623	118,662	12.33	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify) <u>Beautician</u>	2,000	2,000	17,604	8.80	33
34	TOTAL (lines 1 - 33)	227,323	245,338	\$ 2,583,135 *	\$ 10.53	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$ 0		35
36	Medical Director		3,650		36
37	Medical Records Consultant		8,118		37
38	Nurse Consultant				38
39	Pharmacist Consultant		3,990		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		3,437		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		\$ 19,195		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		\$		53

XIX. SUPPORT SCHEDULES

[illegible]

* Attach copy of IMRF notifications

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

[illegible]

Facility Name & ID Number Heritage Manor-Pana

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XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? no
- (2) Are there any dues to nursing home associations included on the cost report? yes
If YES, give association name and amount. Illinois Healthcare Association
- (3) Did the nursing home make political contributions or payments to a political action organization? yes If YES, have these costs been properly adjusted out of the cost report? yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? no If YES, what is the capacity? _____
- (5) Have you properly capitalized all major repairs and equipment purchases? yes
What was the average life used for new equipment added during this period? 7 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 5,000 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? no
If YES, give effective date of lease. _____
- (9) Are you presently operating under a sublease agreement? _____ YES xx NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO xx If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 82,899
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? no If YES, attach an explanation of the allocation.
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? yes For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? yes Indicate the amount. \$ 1,240
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? no
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? no If YES, please indicate the amount of income earned from such a program during this reporting period. \$ _____
c. What percent of all travel expense relates to transportation of nurses and patients? 100%
d. Have vehicle usage logs been maintained? yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? yes
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? yes
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. \$ _____
- (17) Has an audit been performed by an independent certified public accounting firm? yes
Firm Name: Sulaski & Webb The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? no If no, please explain. Not available at this date
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? yes
Attach invoices and a summary of services for all architect and appraisal fees.

Country										Year										Population (millions)										GDP (billions USD)										Life expectancy (years)										Urban population (%)										Healthcare expenditure (USD per capita)										Renewable energy (%)										Internet usage (%)										Gender inequality index										Human Development Index																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Albania	2020	2.8	12.5	72	77	55	100	10	65	0.35	0.70	Algeria	2020	4.4	210	78	75	60	150	15	70	0.40	0.72	Andorra	2020	0.08	1.8	45	83	90	1200	50	95	0.10	0.95	Angola	2020	3.5	25	53	63	45	50	5	40	0.55	0.55	Antigua and Barbuda	2020	0.09	0.8	15	77	95	200	40	90	0.05	0.85	Argentina	2020	45.0	450	45	75	92	300	20	85	0.20	0.75	Armenia	2020	2.9	18	38	73	50	80	10	60	0.30	0.68	Australia	2020	25.5	1350	55	83	85	500	30	90	0.15	0.92	Austria	2020	9.0	450	50	81	90	400	25	88	0.10	0.90	Azerbaijan	2020	10.0	40	65	73	55	120	15	65	0.45	0.70	Bahamas	2020	0.4	1.2	18	77	95	250	45	92	0.05	0.88	Bahrain	2020	1.3	25	40	77	95	300	50	95	0.05	0.90	Barbados	2020	0.28	0.5	12	77	95	200	40	90	0.05	0.85	Belarus	2020	9.4	55	40	74	60	100	10	60	0.35	0.70	Belgium	2020	11.5	550	50	81	95	400	25	88	0.10	0.90	Belize	2020	0.45	0.8	15	75	90	150	30	80	0.10	0.75	Benin	2020	25.0	5	53	55	40	30	5	35	0.60	0.50	Bhutan	2020	0.75	1.5	25	75	70	100	10	50	0.25	0.70	Bolivia	2020	11.5	40	55	71	60	80	10	55	0.40	0.65	Bosnia and Herzegovina	2020	3.5	20	35	73	50	90	10	60	0.35	0.68	Botswana	2020	2.3	22	55	65	50	150	15	65	0.40	0.70	Brazil	2020	215.0	1800	45	74	85	250	20	75	0.25	0.72	Bulgaria	2020	7.5	45	35	74	60	100	10	60	0.35	0.70	Burkina Faso	2020	27.0	5	53	55	40	30	5	35	0.60	0.50	Burundi	2020	12.0	2	53	55	40	30	5	35	0.60	0.50	Cambodia	2020	16.5	25	53	68	50	80	10	55	0.40	0.65	Cameroon	2020	27.0	5	53	55	40	30	5	35	0.60	0.50	Canada	2020	38.0	1800	55	83	85	500	30	90	0.15	0.92	Cape Verde	2020	0.55	0.8	15	75	90	150	30	80	0.10	0.75	Casakhstan	2020	18.0	100	65	73	55	120	15	65	0.45	0.70	Cayman Islands	2020	0.06	0.5	12	77	95	200	40	90	0.05	0.85	Czechia	2020	10.7	450	50	81	95	400	25	88	0.10	0.90	Dominica	2020	0.07	0.5	12	77	95	200	40	90	0.05	0.85	Dominican Republic	2020	11.0	15	53	75	80	100	10	70	0.30	0.70	Ecuador	2020	17.5	100	55	74	60	100	10	60	0.35	0.70	Egypt	2020	101.0	250	78	75	60	150	15	70	0.40	0.72	El Salvador	2020	6.5	20	53	71	60	80	10	55	0.40	0.65	Equatorial Guinea	2020	1.3	10	53	63	45	50	5	40	0.55	0.55	Estonia	2020	1.3	35	40	74	60	100	10	60	0.35	0.70	Ethiopia	2020	115.0	5	53	55	40	30	5	35	0.60	0.50	Fiji	2020	0.9	1.5	25	75	70	100	10	50	0.25	0.70	Finland	2020	5.5	250	65	82	90	500	30	90	0.10	0.92	France	2020	67.0	2800	60	82	90	600	30	90	0.10	0.92	Gabon	2020	2.0	15	53	68	50	150	15	65	0.40	0.70	Gambia	2020	2.4	2	53	55	40	30	5	35	0.60	0.50	Germany	2020	83.0	3800	60	82	90	600	30	90	0.10	0.92	Ghana	2020	29.0	10	53	60	50	80	10	55	0.40	0.65	Greece	2020	11.5	200	55	80	80	400	25	88	0.10	0.90	Guatemala	2020	17.0	30	53	71	60	80	10	55	0.40	0.65	Honduras	2020	9.5	10	53	71	60	80	10	55	0.40	0.65	Hong Kong	2020	7.5	250	65	82	90	500	30	90	0.10	0.92	Hungary	2020	10.0	150	55	75	80	300	20	85	0.20	0.75	Iceland	2020	0.35	0.3	3	83	95	1000	50	95	0.05	0.95	India	2020	138.0	2800	75	74	70	100	10	60	0.35	0.70	Indonesia	2020	275.0	2000	70	75	70	100	10	60	0.35	0.70	Ireland	2020	4.7	100	65	82	90	500	30	90	0.10	0.92	Israel	2020	8.7	40	45	80	80	400	25	88	0.10	0.90	Italy	2020	60.3	2000	60	82	90	600	30	90	0.10	0.92	Jamaica	2020	1.1	1.2	18	77	95	250	45	92	0.05	0.88	Japan	2020	126.0	500	55	84	85	500	30	90	0.15	0.92	Jordan	2020	10.0	20	53	75	80	100	10	70	0.30	0.70	Kazakhstan	2020	18.0	100	65	73	55	120	15	65	0.45	0.70	Kenya	2020	54.0	10	53	60	50	80	10	55	0.40	0.65	Kiribati	2020	0.12	0.1	0.1	70	70	100	10	50	0.25	0.70	Korea	2020	51.0	1600	60	82	90	600	30	90	0.10	0.92	Kuwait	2020	4.0	20	40	77	95	300	50	95	0.05	0.90	Latvia	2020	1.3	35	40	74	60	100	10	60	0.35	0.70	Lebanon	2020	6.0	15	53	71	60	80	10	55	0.40	0.65	Lesotho	2020	2.5	2	53	55	40	30	5	35	0.60	0.50	Lithuania	2020	2.8	30	40	74	60	100	10	60	0.35	0.70	Luxembourg	2020	0.6	6	10	82	90	1000	50	95	0.05	0.95	Madagascar	2020	30.0	5	53	55	40	30	5	35	0.60	0.50	Malawi	2020	20.0	5	53	55	40	30	5	35	0.60	0.50	Malaysia	2020	33.0	1700	60	77	80	400	25	88	0.10	0.90	Maldives	2020	0.5	1.0	1.0	70	70	100	10	50	0.25	0.70	Mali	2020	22.0	5	53	55	40	30	5	35	0.60	0.50	Malta	2020	0.45	0.4	0.4	82	90	1000	50	95	0.05	0.95	Martinique	2020	0.37	0.4	0.4	78	80	100	10	70	0.30	0.70	Mauritania	2020	4.5	5	53	55	40	30	5	35	0.60	0.50	Mauritius	2020	1.3	1.2	1.2	70	70	100	10	50	0.25	0.70	Mexico	2020	130.0	1500	55	74	70	100	10	60	0.35	0.70	Moldova	2020	4.0	20	35	71	60	80	10	55	0.40	0.65	Monaco	2020	0.02	0.2	0.2	82	90	1000	50	95	0.05	0.95	Mongolia	2020	3.0	15	40	73	70	100	10	50	0.25	0.70	Montenegro	2020	0.6	0.6	0.6	75	80	100	10	70	0.30	0.70	Morocco	2020	37.0	150	65	75	60	100	10	60	0.35	0.70	Mozambique	2020	32.0	5	53	55	40	30	5	35	0.60	0.50	Namibia	2020	2.5	20	55	65	50	150	15	65	0.40	0.70	Nepal	2020	29.0	10	53	60	50	80	10	55	0.40	0.65	Netherlands	2020	17.0	500	55	82	90	500	30	90	0.10	0.92	New Zealand	2020	5.0	150	55	82	90	500	30	90	0.10	0.92	Nicaragua	2020	6.5	10	53	71	60	80	10	55	0.40	0.65	Niger	2020	25.0	5	53	55	40	30	5	35	0.60	0.50	Nigeria	2020	210.0	5	53	55	40	30	5	35	0.60	0.50	North Macedonia	2020	2.1	10	35	73	50	90	10	60	0.35	0.68	Norway	2020	5.5	450	65	82	90	500	30	90	0.10	0.92	Oman	2020	4.0	20	40	77	95	300	50	95	0.05	0.90	Pakistan	2020	230.0	10	53	60	50	80	10	55	0.40	0.65	Panama	2020	4.0	15	53	75	80	100	10	70	0.30	0.70	Papua New Guinea	2020	9.0	10	53	68	50	80	10	55	0.40	0.65	Paraguay	2020	7.5	35	55	75	70	100	10	60	0.35	0.70	Peru	2020	34.0	150	55	74	70	100	10	60	0.35	0.70	Philippines	2020	110.0	350	70	75	70	100	10	60	0.35	0.70	Poland	2020	38.0	350	55	78	80	400	25	88	0.10	0.90	Portugal	2020	10.0	200	55	80	80	400	25	88	0.10	0.90	Romania	2020	21.0	150	55	75	70	100	10	60	0.35	0.70	Russia	2020	146.0	1500	65	74	70	100	10	60	0.35	0.70	Rwanda	2020	13.0	10	53	68	50	80	10	55	0.40	0.65	Saudi Arabia	2020	35.0	100	65	75	60	100	10	60	0.35	0.70	Senegal	2020	18.0	10	53	60	50	80	10	55	0.40	0.65	Serbia	2020	7.0	60	55	75	70	100	10	60	0.35	0.70	Seychelles	2020	0.1	0.1	0.1	70	70	100	10	50	0.25	0.70	Singapore	2020	5.7	350	65	82	90	500	30	90	0.10	0.92	Slovakia	2020	5.4	100	55	75	80	400	25	88	0.10	0.90	Slovenia	2020	1.2	15	40	78	80	100	10	70	0.30	0.70	South Africa	2020	60.0	300	60	60	60	100	10	60	0.35	0.70	South Korea	2020	51.0	1600	60	82	90	600	30	90	0.10	0.92	Spain	2020	46.0	1300	60	82	90	600	30	90	0.10	0.92	Sri Lanka	2020	22.0	80	70	75	70	100	10	60	0.35	0.70	Sweden	2020	10.0	500	65	82	90	500	30	90	0.10	0.92	Switzerland	2020	8.5	700	75	83	90	600	30	90	0.10	0.92	Taiwan	2020	23.0	1000	75	82	90	600	30	90	0.10	0.92	Tanzania	2020	60.0	10	53	60	50	80	10	55	0.40	0.65	Togo	2020	8.0	5	53	55	40	30	5	35	0.60	0.50	Tonga	2020	0.1	0.1	0.1	70	70	100	10	50	0.25	0.70	Tunisia	2020	11.0	100	65	75	60	100	10	60	0.35	0.70	Turkey	2020	85.0	1000	70	75	70	100	10	60	0.35	0.70	Turkmenistan	2020	6.0	10	40	73	70	100	10	50	0.25	0.70	Uganda	2020	45.0	10	53	60	50	80	10	55	0.40	0.65	Ukraine	2020	34.0	40	45	72	60	100	10	60	0.35	0.70	United Arab Emirates	2020	5.0	20	40	77	95	300	50	95	0.05	0.90	United Kingdom	2020	67.0	2800	60	82	90	600	30	90